

THE COMMONWEALTH OF MASSACHUSETTS
City of Newton
Fiscal Year 2010

Assessor Use Only
MGL Ch 59 § 5 Clause 18
 Date Received:

FINANCIAL HARDSHIP: ACTIVATED MILITARY – AGE AND INFIRMITY
APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5

**THIS APPLICATION IS NOT OPEN TO
PUBLIC INSPECTION**

(See General Laws Chapter 59, Section 60.)

**Must be filed with the Board of Assessors on or
before December 15, or 3 months
after the actual (not preliminary) tax bills
are mailed for the fiscal year if later.**

A. IDENTIFICATION. Complete this section fully. Please Print or Type.

Name of Applicant _____ Marital Status _____

Social Security No. _____ Occupation _____
(optional)

Legal Residence (Domicile) on July 1, 2009? _____

Mailing Address (If different) _____ Tel No. _____

Property Location _____ Dwelling Units _____

Did you own the property July 1, 2009? _____

If yes, were you _____ Sole Owner _____ Co-Owner with spouse only _____ Co-Owner with others

Was the property subject to a Trust as of July 1, 2009? _____ (If yes, attach Trust Instrument)

Have you been granted an exemption in any other city or town this year? _____

If yes, name of City or Town _____ Amount Exempted \$ _____

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

_____ Ownership	_____ GRANTED	Assessed Tax _____
_____ Occupancy	_____ DENIED	Exempted Tax _____
_____ Status	_____ DEEMED DENIED	Adjusted Tax _____
_____ Assets	Date _____	_____
	Certificate No. _____	_____
	Date Cert/Notice Sent _____	_____
		Board of Assessors

B. EXEMPTION STATUS. Complete the applicable block.**Activated Military Personnel**

Initially enlisted in the armed forces.

Date of activation to active duty. _____ *Attach copy of orders*

Military status changed to active duty.

Date of activation to active duty. _____ *Attach copy of orders.*

Go to Section D

Older and Infirm Person – Must meet both age and infirmity requisites to qualifyDate of birth _____ *Attach copy of birth certificate.*

Provide a detailed description of the physical or mental illness, disability or impairment.

Attach a physician's letter documenting your infirmity.

Go to Section C

C. EMPLOYMENT STATUS.Are you able to work? Yes ____ No ____ *If no, your physician's letter must confirm this status.*

If unemployed, state date of last employment. _____

D. INSURANCE BENEFITS

Date and place of spouse's death _____

Total Insurance received _____ Insurance Company or Fraternal Society _____

E. FAMILY ASSISTANCE

Name	Relationship	Residence	Occupation	Wages	Assistance
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

F. **FINANCIAL STATEMENT.** Complete these sections fully. Copies of your federal and state tax returns and other documentation may be requested to verify this information.

ASSETS		LIABILITIES	
REAL ESTATE		Mortgage Outstanding Balance	
Domicile value	\$ _____		\$ _____
Other value	\$ _____		
PERSONAL ESTATE		Car Loan Balances (year/make/model)	
Motor vehicle values (year/make/model)		_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
Bank Account Balances (Bank, Address, Acct#)		Other Outstanding Debts (Describe)	
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
_____	\$ _____	_____	\$ _____
Other (specify)			
_____	\$ _____		
_____	\$ _____		
Total	\$ _____	Total	\$ _____

INCOME		EXPENSES	
	Monthly		Monthly
Wages & salaries –Annual	\$ _____	Mortgage payments	\$ _____
Unemployment compensation	\$ _____	Food	\$ _____
Social Security	\$ _____	Utilities:	
Other pension/retirement	\$ _____	Electricity	\$ _____
Public assistance:		Gas	\$ _____
AFDC	\$ _____	Heating Fuel	\$ _____
Food stamps	\$ _____	Telephone	\$ _____
Fuel assistance	\$ _____	Water/Sewer	\$ _____
Other	\$ _____	Debt Payments	
Rental income	\$ _____	Car Loans	\$ _____
Business/professional profits	\$ _____	Credit Cards	\$ _____
Interest/dividends	\$ _____	Personal Loans	\$ _____
Other (specify)		Fixed Expenses	
_____	\$ _____	Car Insurance	\$ _____
_____	\$ _____	House Insurance	\$ _____
		Other (specify)	
		_____	\$ _____
		_____	\$ _____
Total	\$ _____	Total	\$ _____

G. SIGNATURE. Sign here to complete this application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

 Signature

 Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT FINANCIAL HARDSHIP EXEMPTION

FINANCIAL HARDSHIP EXEMPTION. You may be able to reduce all or a portion of the taxes assessed on your domicile if you do not have the financial resources to pay them because (1) you were called into active military service, or (2) you are older and suffer some physical or mental illness, disability or impairment. Qualifications are established locally by the board of assessors. More detailed information may be obtained from your assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you owned and occupied the property and meet all qualifications for a financial hardship exemption as of July first.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the board of assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any additional charges, you should pay the tax as assessed if possible. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment. If you are unable to make your payments, inform the assessors when you file your application.

ASSESSORS DISPOSITION. Upon applying for a financial hardship exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. In order to obtain a review of the assessors' decision on your application for financial hardship exemption, you must bring a civil action in the Superior Court or Supreme Judicial Court. This action must be brought within 60 days of the decision.
